



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

November 8, 2013

Via E-mail

Yuval Viner
Chief Executive Officer
B.O.S. Better Online Solutions Ltd.
20 Freiman Street
Rishon LeZion, 75100, Israel

**Re: B.O.S. Better Online Solutions Ltd.
Amendment No. 1 to Registration Statement on Form F-3
File No. 333-191183
Amendment No. 1 to Registration Statement on Form F-3
File No. 333-191117
Filed October 17, 2013**

Dear Mr. Viner:

We have reviewed the above-cited amended registration statements and have the following comments. References to our prior comments refer to our letter dated October 1, 2013.

Amendment No. 1 to Registration Statement on Form F-3, File No. 333-191183

Undertakings, page 30

1. Your response to prior comment 4 notwithstanding, we note that you continue to include the Item 512(i) undertaking in both of your registration statements. Please tell us the basis for including the undertakings or revise to remove them.

Amendment No. 1 to Registration Statement on Form F-3, File No. 333-191117

Selling Shareholders, page 18

2. We note your responses to prior comments 9 and 10 regarding Cukierman & Co. Investment House Ltd. and its affiliate Catalyst Private Equity Partners (Israel) II L.P. Please tell us the basis for your belief that Cukierman & Co. Investment House Ltd. is not a broker-dealer. In this regard, we note that Cukierman is described on its website as "the leading Israeli investment house, providing a full array of services including M&A,

Yuval Viner
B.O.S. Better Online Solutions Ltd.
November 8, 2013
Page 2

Public Offerings, Consulting and Family Office Services to Israeli and European companies.”

Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or me at (202) 551-3457 with any questions.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel

cc: Via E-mail
R. Brian Brodrick, Esq.
Phillips Nizer LLP